Instructions to Complete
Statement of Accounts Payable for Livestock
Special Report
Form P&SP-3500

Every individual, partnership, corporation or association engaged in business as a market agency selling livestock on a commission bases is required to file a special report as requested on a prescribed form with the Packers and Stockyards Programs.

This special report must be filed not later than the date shown in the notice to file (letter from P&SP).

Penalties for failure to file: You may be fined $110 for each day the report remains delinquent.

Mail the completed report to the appropriate regional office of the Packers and Stockyards Programs as listed below. The states covered by each regional office are listed below their address.

If additional copies of the form are needed, please contact the regional office covering your state listed below.

Regional Offices of the Packers and Stockyards Programs Grain Inspection, Packers and Stockyards Administration		
Atlanta Regional Office Suite 230 75 Spring Street Atlanta, GA 30303-3308 Telephone: (404) 562-5840 FAX: (404) 562-5848 E-mail: PSPAtlantaGA.GIPSA@usda.gov	**Denver Regional Office** One Gateway Centre 3950 Lewiston St., Suite 200 Aurora, CO 80011-1556 Telephone: (303) 375-4240 FAX: (303) 371-4609 E-mail: PSPDenverCO.GIPSA@usda.gov	**Des Moines Regional Office** Room 317 210 Walnut Street Des Moines, IA 50309-2110 Telephone: (515) 323-2579 FAX: (515) 323-2590 E-mail: PSPDesMoinesIA.GIPSA@usda.gov
States Covered	**States Covered**	**States Covered**
AL, AR, CT, DC, DE, FL, GA, LA, MA, MD, ME, MS, NC, NH, NJ, NY, PA, RI, SC, TN, VA, VT, WV	AK, AZ, CA, CO, HI, ID, KS, MT, NE, NM, NV, OK, OR, TX, UT, WA, WY	IA, IL, IN, KY, OH, MI, MO, MN, ND, SD, WI

If you have any questions about the form or completing the form, please contact the regional office of the Packers and Stockyards Programs listed above.

The Principal must sign Line 4.

If one or more sections or parts of section do not apply to your operations please mark that section or parts of section "Not Applicable" or N/A, do not leave blank.

Provide information for each line on the form that was current as of the analysis date.

If space provided for any item is not sufficient, attach additional pages containing the information and make reference to that section and item.

Line No.	Subject	Instruction
1	Date	Enter the date the report is signed.
2	Title	Enter the title, if any, of the person signing the report. See the above explanation of who is eligible to sign the special report.
3	Signature	To be valid, the report must be signed by the owner, if an individual; a partner, if a partnership; or a responsible officer, if a corporation. The person signing must be either the principal, if a sole proprietorship; either partner, if a partnership; or a responsible officer/member of a corporation, LLC or LLP. This

		report must not be signed by any other party (spouse, bookkeeper, etc.), or it will be returned for the proper signature.
4	Registrant's Name, Address, and Telephone number	Enter the full name of registrant, along with any d.b.a. or a.k.a. name(s), as applicable, to reflect the full business operations. Enter both street and mailing address (if different), and telephone number of the reporting business entity.
5	Analysis As Of: Date (Date requested per P&SP letter)	Enter the date the analysis is reconciled to. (This report is used to show the amount you owed for livestock as of the date of the analysis, NOT what you currently owe.)
6	Schedule Of Accounts Payable For Livestock	For each lot of livestock that is owed, enter the date the livestock was purchased, the name of the seller, the amount you owe for the livestock, and the date you paid for the livestock. Note as "unpaid" if amount remains unpaid.
7	Total	Add all of the amounts in line 7; enter as the total amount owed for livestock.